

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Tippecanoe School Corp (7865)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,833,756	\$4,226,616	\$4,261,792	\$4,333,600	3.11%	1.68%
Non - Certified Salaries	120	\$1,281,549	\$1,445,582	\$1,593,838	\$1,784,348	8.63%	11.95%
Group Health Insurance	222	\$754,118	\$847,502	\$897,060	\$981,919	6.82%	9.46%
Teacher Retirement Fund, After 7-1-95	216	\$265,175	\$302,146	\$309,776	\$331,551	5.74%	7.03%
Social Security Certified	212	\$288,083	\$316,350	\$317,349	\$321,822	2.81%	1.41%
Public Employees Retirement Fund	214	\$121,616	\$151,869	\$194,759	\$218,188	15.73%	12.03%
Social Security Noncertified	211	\$95,363	\$106,828	\$116,617	\$129,449	7.94%	11.00%
Severance/Early Retirement Pay	213	\$69,068	\$76,350	\$77,410	\$91,954	7.42%	18.79%
Other Group Insurance Authorized by Statute	224	\$75,845	\$80,775	\$69,918	\$89,360	4.18%	27.81%
Travel	580	\$49,442	\$43,159	\$58,817	\$48,910	-0.27%	-16.84%
Other Employee Benefits	241 - 290	\$2,281	\$51,821	\$46,103	\$47,767	113.91%	3.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$39,264	\$40,519	\$38,852	\$32,737	-4.44%	-15.74%
Operational Supplies	611	\$26,623	\$16,578	\$31,012	\$24,605	-1.95%	-20.66%
Group Accident Insurance	223	\$16,430	\$18,033	\$18,484	\$19,693	4.63%	6.54%
Dues and Fees	810	\$0	\$0	\$0	\$16,514	NA	NA
Group Life Insurance	221	\$10,735	\$13,324	\$13,771	\$13,608	6.11%	-1.19%
Workers Compensation Insurance	225	\$1,343	\$63,000	\$10,132	\$13,206	77.08%	30.34%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$10,003	NA	NA
Licensed Employees	135	\$0	\$0	\$0	\$7,687	NA	NA
Pupil Services	313	\$4,200	\$4,200	\$4,200	\$4,200	0.00%	0.00%
Equipment	730	\$0	\$10,846	\$16,786	\$2,681	NA	-84.03%
Insurance	520	\$2,934	\$2,369	\$2,119	\$2,119	-7.81%	0.00%
Staff Services	314	\$0	\$0	\$42,420	\$2,100	NA	-95.05%
Nonlicensed Employees	136	\$0	\$0	\$0	\$315	NA	NA
Other Professional and Technical Services	319	\$573	\$0	\$591	\$278	-16.52%	-52.95%
Unemployment Insurance	230	\$0	\$3,335	\$250	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$1,863	\$0	\$4,589	\$0	-100.00%	-100.00%

<b>Student Instructional Support Total</b>		<b>\$6,940,259</b>	<b>\$7,821,201</b>	<b>\$8,126,645</b>	<b>\$8,528,611</b>	<b>5.29%</b>	<b>4.95%</b>
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**Student Academic Achievement**

Certified Salaries	110	\$32,954,566	\$32,936,155	\$34,400,397	\$34,930,970	1.47%	1.54%
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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Group Health Insurance	222	\$5,675,299	\$5,309,924	\$5,520,993	\$5,827,360	0.66%	5.55%
Transfer Tuition to Other School Corps Within State	561	\$3,695,033	\$3,952,762	\$3,959,595	\$5,715,324	11.52%	44.34%
Non - Certified Salaries	120	\$4,433,849	\$4,498,452	\$4,958,819	\$5,173,651	3.93%	4.33%
Teacher Retirement Fund, After 7-1-95	216	\$2,257,191	\$2,428,297	\$2,679,036	\$2,865,832	6.15%	6.97%
Social Security Certified	212	\$2,498,865	\$2,490,614	\$2,587,940	\$2,665,198	1.62%	2.99%
Other Professional and Technical Services	319	\$37,380	\$71,525	\$31,323	\$1,826,309	164.38%	5730.57%
Operational Supplies	611	\$884,471	\$942,606	\$1,205,937	\$1,048,354	4.34%	-13.07%
Nonlicensed Employees	136	\$347,725	\$443,189	\$599,285	\$528,888	11.05%	-11.75%
Repairs and Maintenance Services	430	\$820,112	\$535,305	\$815,950	\$525,122	-10.55%	-35.64%
Severance/Early Retirement Pay	213	\$481,529	\$482,430	\$498,824	\$520,451	1.96%	4.34%
Other Group Insurance Authorized by Statute	224	\$526,521	\$522,028	\$423,446	\$512,342	-0.68%	20.99%
Stipends	131	\$7,721	\$60,411	\$17,368	\$441,712	175.02%	2443.23%
Social Security Noncertified	211	\$336,291	\$340,617	\$373,993	\$393,995	4.04%	5.35%
Teacher Retirement Fund, Prior to 7-1-95	215	\$373,799	\$322,148	\$291,589	\$275,665	-7.33%	-5.46%
Board Member Compensation	115	\$0	\$0	\$0	\$255,436	NA	NA
Licensed Employees	135	\$242,652	\$106,203	\$12,638	\$233,486	-0.96%	1747.56%
Library Books	640	\$323,420	\$204,999	\$252,921	\$226,986	-8.47%	-10.25%
Public Employees Retirement Fund	214	\$126,775	\$148,409	\$168,741	\$202,915	12.48%	20.25%
Staff Services	314	\$301,066	\$304,738	\$152,919	\$198,522	-9.89%	29.82%
Workers Compensation Insurance	225	\$62,684	\$202,304	\$85,921	\$127,792	19.49%	48.73%
Other Employee Benefits	241 - 290	\$16,285	\$237,116	\$129,199	\$124,917	66.42%	-3.31%
Instructional Programs Improvement Services	312	\$103,208	\$55,112	\$75,358	\$113,087	2.31%	50.07%
Group Accident Insurance	223	\$93,774	\$97,046	\$100,901	\$109,664	3.99%	8.68%
Equipment	730	\$73,628	\$89,255	\$23,895	\$77,856	1.41%	225.82%
Travel	580	\$40,580	\$65,207	\$101,055	\$74,223	16.29%	-26.55%
Instruction Services	311	\$80,221	\$47,965	\$101,043	\$56,537	-8.38%	-44.05%
Group Life Insurance	221	\$43,467	\$52,387	\$51,539	\$53,603	5.38%	4.00%
Content	747	\$12,060	\$25,190	\$33,996	\$32,557	28.18%	-4.23%
Telecommunications Equipment	745	\$38,302	\$40,293	\$142,844	\$18,721	-16.39%	-86.89%
Dues and Fees	810	\$5,453	\$468	\$2,004	\$11,231	19.80%	460.37%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$10,258	NA	NA
Professional Development	748	\$5,588	\$2,298	\$6,620	\$8,441	10.86%	27.51%
Telephone	531	\$0	\$0	\$1,400	\$1,200	NA	-14.29%
Other Communication Services	533 - 539	\$1,877	\$1,923	\$641	\$957	-15.51%	49.25%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Tippecanoe School Corp (7865)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Unemployment Insurance	230	\$14,182	\$6,516	\$3,655	\$831	-50.80%	-77.26%
Other Technology Hardware	746	\$860	\$819	\$275	\$229	-28.16%	-16.73%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$70,967	\$69,722	\$0	\$0	-100.00%	NA
Textbooks	630	\$911,262	\$1,340,719	\$1,376,714	\$0	-100.00%	-100.00%
Pupil Services	313	\$24,298	\$25,715	\$15,164	\$0	-100.00%	-100.00%
Computer Hardware	741	\$36,206	\$52,302	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$57,959,165</b>	<b>\$58,513,168</b>	<b>\$61,203,938</b>	<b>\$65,190,623</b>	<b>2.98%</b>	<b>6.51%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$8,012,290	\$8,339,371	\$8,454,414	\$8,795,060	2.36%	4.03%
Other Professional and Technical Services	319	\$186,278	\$261,168	\$311,365	\$4,893,557	126.39%	1471.65%
Food Purchases	614	\$2,188,199	\$2,379,309	\$2,560,230	\$2,611,762	4.52%	2.01%
Group Health Insurance	222	\$1,612,638	\$1,685,640	\$1,691,820	\$1,877,490	3.87%	10.97%
Repairs and Maintenance Services	430	\$1,455,253	\$5,023,583	\$6,633,764	\$1,758,911	4.85%	-73.49%
Light and Power - Other Than Heating and Cooling	625	\$1,842,280	\$1,876,921	\$2,026,546	\$1,628,360	-3.04%	-19.65%
Insurance	520	\$1,026,414	\$1,100,896	\$1,219,880	\$1,361,415	7.32%	11.60%
Awards	875	\$1,412,340	\$1,476,910	\$1,488,924	\$1,239,635	-3.21%	-16.74%
Public Employees Retirement Fund	214	\$614,190	\$722,002	\$787,412	\$808,736	7.12%	2.71%
Equipment	730	\$270,601	\$419,100	\$1,160,992	\$779,945	30.30%	-32.82%
Student Transportation Services	510	\$0	\$0	\$0	\$705,483	NA	NA
Heating and Cooling for Buildings - Gas	622	\$550,396	\$666,624	\$589,174	\$672,294	5.13%	14.11%
Social Security Noncertified	211	\$599,634	\$620,887	\$626,737	\$643,361	1.78%	2.65%
Operational Supplies	611	\$413,214	\$419,971	\$526,957	\$591,537	9.38%	12.26%
Gasoline and Lubricants	613	\$922,561	\$892,130	\$749,087	\$546,485	-12.27%	-27.05%
Water and Sewage	411	\$348,917	\$339,986	\$359,731	\$359,426	0.74%	-0.08%
Certified Salaries	110	\$547,890	\$578,338	\$519,359	\$274,382	-15.88%	-47.17%
Vehicles	731	\$594,064	\$1,306,355	\$2,541,611	\$257,500	-18.86%	-89.87%
Cleaning Services	420	\$417,562	\$285,633	\$338,226	\$236,643	-13.24%	-30.03%
Board Member Compensation	115	\$0	\$0	\$0	\$207,900	NA	NA
Workers Compensation Insurance	225	\$49,377	\$146,017	\$113,775	\$193,099	40.63%	69.72%
Telephone	531	\$82,636	\$133,022	\$144,683	\$127,182	11.38%	-12.10%
Removal of Refuse and Garbage	412	\$89,876	\$104,339	\$140,648	\$120,363	7.58%	-14.42%
Other Supplies and Materials	615, 660 - 689	\$100,952	\$102,487	\$107,789	\$116,081	3.55%	7.69%

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Other Group Insurance Authorized by Statute	224	\$141,214	\$140,784	\$125,502	\$95,073	-9.42%	-24.25%
Dues and Fees	810	\$52,546	\$53,277	\$39,354	\$82,847	12.06%	110.52%
Miscellaneous Objects	876 - 899	\$25,372	\$20,693	\$26,602	\$52,687	20.04%	98.06%
Tires and Repairs	612	\$49,709	\$42,470	\$52,870	\$51,660	0.97%	-2.29%
Teacher Retirement Fund, After 7-1-95	216	\$52,820	\$55,072	\$51,954	\$50,794	-0.97%	-2.23%
Travel	580	\$32,803	\$39,002	\$32,202	\$50,536	11.41%	56.93%
Social Security Certified	212	\$38,269	\$39,292	\$34,051	\$37,067	-0.79%	8.86%
Other Employee Benefits	241 - 290	\$4,982	\$74,449	\$48,781	\$35,271	63.12%	-27.69%
Printing and Binding	550	\$36,248	\$15,197	\$44,029	\$33,234	-2.15%	-24.52%
Nonlicensed Employees	136	\$0	\$0	\$0	\$24,974	NA	NA
Content	747	\$38,770	\$2,782	\$3,781	\$24,160	-11.15%	539.06%
Statistical Services	317	\$0	\$0	\$0	\$21,202	NA	NA
Severance/Early Retirement Pay	213	\$15,897	\$16,808	\$16,755	\$20,365	6.39%	21.54%
Group Accident Insurance	223	\$19,019	\$19,718	\$20,229	\$19,305	0.37%	-4.57%
Bank Service Charges	871	\$12,624	\$70	\$1,500	\$15,269	4.87%	917.96%
Instructional Programs Improvement Services	312	\$14,244	\$9,828	\$11,962	\$11,973	-4.25%	0.09%
Group Life Insurance	221	\$9,045	\$10,807	\$11,105	\$7,501	-4.57%	-32.46%
Improvements Other Than Buildings	715	\$450	\$450	\$19,116	\$7,012	98.68%	-63.32%
Data Processing Services	316	\$14,198	\$16,407	\$41,659	\$6,333	-18.28%	-84.80%
Advertising	540	\$0	\$0	\$0	\$3,723	NA	NA
Official Bond Premiums	525	\$1,812	\$1,940	\$3,152	\$3,471	17.64%	10.11%
Unemployment Insurance	230	\$18,461	\$4,712	\$8,623	\$1,725	-44.71%	-80.00%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$1,533	NA	NA
Other Purchased Services	593	\$234	\$0	\$482	\$442	17.26%	-8.21%
Rentals	440	\$0	\$0	\$0	\$360	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$331	NA	NA
Other Technology Hardware	746	\$0	\$106,355	\$0	\$0	NA	NA
Staff Services	314	\$29,261	\$500	\$500	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,345	\$1,393	\$296	\$0	-100.00%	-100.00%

**Overhead and Operational Total    \$23,946,884    \$29,552,696    \$33,687,627    \$31,465,456    7.06%    -6.60%**

**Non Operational**

Construction Services	450	\$22,270,950	\$21,519,749	\$35,169,754	\$14,870,190	-9.60%	-57.72%
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## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Tippecanoe School Corp (7865)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Redemption of Principal	831	\$587,368	\$505,503	\$1,763,252	\$10,475,071	105.50%	494.08%
Equipment	730	\$1,093,115	\$1,372,874	\$1,039,443	\$3,899,770	37.43%	275.18%
Other Professional and Technical Services	319	\$910,950	\$319,356	\$516,462	\$2,756,855	31.90%	433.80%
Buildings	720	\$0	\$0	\$0	\$1,853,460	NA	NA
Interest	832	\$75,523	\$96,070	\$394,794	\$1,475,911	110.25%	273.84%
Repairs and Maintenance Services	430	\$393,801	\$3,454,133	\$1,566,408	\$1,045,563	27.65%	-33.25%
Content	747	\$113,707	\$143,943	\$381,628	\$502,527	44.99%	31.68%
Computer Hardware	741	\$1,710,661	\$1,958,254	\$2,702,528	\$496,888	-26.59%	-81.61%
Rentals	440	\$219,841	\$254,897	\$493,486	\$279,214	6.16%	-43.42%
Non - Certified Salaries	120	\$367,591	\$341,366	\$346,371	\$265,322	-7.83%	-23.40%
Certified Salaries	110	\$406,397	\$425,638	\$439,027	\$243,205	-12.05%	-44.60%
Licensed Employees	135	\$0	\$0	\$0	\$203,061	NA	NA
Nonlicensed Employees	136	\$0	\$0	\$0	\$130,128	NA	NA
Telecommunications Equipment	745	\$99,714	\$99,714	\$99,714	\$103,179	0.86%	3.47%
Connectivity	744	\$161,920	\$198,582	\$166,540	\$96,092	-12.23%	-42.30%
Textbooks	630	\$93,235	\$67,376	\$97,862	\$61,752	-9.79%	-36.90%
Social Security Certified	212	\$30,768	\$32,099	\$32,695	\$32,624	1.47%	-0.22%
Social Security Noncertified	211	\$27,840	\$26,149	\$26,552	\$30,383	2.21%	14.43%
Teacher Retirement Fund, After 7-1-95	216	\$1,076	\$1,675	\$5,008	\$23,232	115.58%	363.95%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$20,393	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$46,121	\$53,192	\$40,000	\$20,000	-18.85%	-50.00%
Group Health Insurance	222	\$17,585	\$15,469	\$8,390	\$14,021	-5.50%	67.11%
Operational Supplies	611	\$6,455	\$11,469	\$16,050	\$13,493	20.24%	-15.93%
Public Employees Retirement Fund	214	\$5,095	\$6,505	\$7,016	\$10,690	20.35%	52.37%
Workers Compensation Insurance	225	\$0	\$900	\$530	\$3,852	NA	626.78%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,951	\$2,836	\$1,733	\$2,707	-9.02%	56.25%
Severance/Early Retirement Pay	213	\$2,194	\$2,285	\$2,085	\$2,165	-0.34%	3.83%
Other Employee Benefits	241 - 290	\$0	\$1,436	\$1,770	\$1,559	NA	-11.89%
Other Group Insurance Authorized by Statute	224	\$1,321	\$1,072	\$1,049	\$1,485	2.97%	41.57%
Stipends	131	\$3,094	\$1,960	\$1,015	\$1,156	-21.82%	13.89%
Awards	875	\$0	\$1,615	\$0	\$500	NA	NA
Group Accident Insurance	223	\$420	\$405	\$391	\$493	4.09%	26.32%
Travel	580	\$267	\$214	\$243	\$374	8.73%	53.62%
Group Life Insurance	221	\$276	\$329	\$229	\$248	-2.62%	8.28%

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Food Purchases	614	\$0	\$0	\$0	\$40	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$800	\$0	NA	-100.00%
Instruction Services	311	\$0	\$2,970	\$400	\$0	NA	-100.00%
Unemployment Insurance	230	\$837	\$2,456	\$330	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$28,652,073</b>	<b>\$30,922,493</b>	<b>\$45,323,553</b>	<b>\$38,937,602</b>	<b>7.97%</b>	<b>-14.09%</b>
<b>Grand Total</b>		<b>\$117,498,381</b>	<b>\$126,809,558</b>	<b>\$148,341,762</b>	<b>\$144,122,292</b>	<b>5.24%</b>	<b>-2.84%</b>